

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Andhra Pradesh Value Added Tax Rules, 2005 – Regulation of Acid Sales -
Amendment to Rule-26 of the Andhra Pradesh Value Added Tax Rules, 2005 -
Notification – Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 67

Dated:23-02-2015.

Read:

From the Commissioner of Commercial Taxes, Andhra Pradesh,
Hyderabad Letter Ref.No.AI(1)/50/2014, Dt.24-10-2014.

** ** **

O R D E R:

The appended notification will be published in an Extraordinary Issue
of the Andhra Pradesh Gazette Dated:26-02-2015.

2. The Commissioner of Printing, Stationery and Stores Purchase, Andhra
Pradesh, Hyderabad is requested to publish and supply 100 copies of the
notification to this Department and 300 copies to the Commissioner of
Commercial Taxes, Andhra Pradesh, Hyderabad.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

J.C.SHARMA,
PRINCIPAL SECRETARY TO GOVERNMENT
(Commercial Taxes & Excise)(FAC)

To
The Commissioner of Printing, Stationery and Stores Purchase
(Publication Wing), Andhra Pradesh, Hyderabad ... for publication of the
Notification (2 copies).
The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.
The General Administration (Vigilance & Enforcement) Department,
B.R.K.R.Offices Building Complex, Tank Bund Road, Hyderabad.
The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12 (2),
Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530 013.
The State Representative before the Sales Tax Appellate Tribunal, O/o the
Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12 (2),
Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam - 530 013.
The Director General, General Administration (Vigilance & Enforcement)
Department, B.R.K.R.Offices Building Complex, Tank Bund Road,
Hyderabad.

Copy to:

The Accountant General, Andhra Pradesh, Hyderabad,
The Law (H) Department / The Law (F) Department.
The P.S. to the Principal Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
The P.S. to Principal Secretary to Government (CT&Ex), Revenue Department
Sf/Sc.

// Forwarded:: By Order //

SECTION OFFICER

(P.T.O. for Notification)

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 78 of the Andhra Pradesh Value Added Tax Act, 2005 (Act No.5 of 2005), the Governor of Andhra Pradesh hereby makes the following amendment to the Andhra Pradesh Value Added Tax Rules, 2005, issued in G.O.Ms.No.394, Revenue (CT-II) Department, Dt.31-03-2005 and published in the Rules Supplementary to Part-I, Extra-ordinary Issue of Andhra Pradesh Gazette No.29, Dated:20-04-2005, and as subsequently amended from time to time:

AMENDMENT

1. In rule 26 of the said rules, after sub-rule (2), the following shall be added, namely,-

“(3) For the sales of acids like acetic acid, phosphoric acid, hydrofluoric acid, perchloric acid, formic acid, oxalic acid, perchloride of mercury (corrosive sublimate), sulphuric acid, hydrochloric acid, hydrocyanic acid, nitric acid, potassium hydroxide and sodium hydroxide etc., or by whatever name, they are called, every registered dealer (including retail dealer) shall necessarily issue invoice/bill, duly recording the following details:

- (a) Name of the purchaser / buyer;
- (b) Aadhar Card Number with address details;
- (c) Telephone/Mobile No. of the purchaser/buyer;
- (d) Purpose of purchase;
- (e) Date of sale, Quantity and value sold.”

J.C.SHARMA,
PRINCIPAL SECRETARY TO GOVERNMENT
(Commercial Taxes & Excise) (FAC)

// True Copy //

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